

## **ITEM 8a**

# **FINANCIAL REPORT THROUGH**

**March 31, 2021**

**FOR APR MEETING**

***CAPISTRANO BAY***

***COMMUNITY SERVICES DISTRICT***

## Balance Sheet

Properties: Capistrano Bay Comm Svcs Dstrc - C/O Compass Property Mgmt, 302 N El Camino Real, Ste 100 San Clemente, CA 92672

As of: 03/31/2021

Accounting Basis: Accrual

Level of Detail: Detail View

Account Name	Balance
<b>ASSETS</b>	
<b>Cash</b>	
LAIF Account	230,641.26
Operating Cash SUNWEST BANK	343,629.49
Reserve Cash FARMERS & MERCHANT BANK	1,596,929.33
<b>Total Cash</b>	<b>2,171,200.08</b>
Accounts Receivable	875.00
<b>FIXED/DEPRICIABLE ASSETS</b>	
Structure	227,671.60
Security	27,796.77
Maintenance	35,952.00
Administrative	5,332.00
Road System	1,006,119.00
Storm Drains	156,529.00
Entryway	1,408,563.83
<b>Total FIXED/DEPRICIABLE ASSETS</b>	<b>2,867,964.20</b>
<b>ACCUMULATED DEPRECIATION</b>	
Accum Deprec-Structure	-112,323.65
Accum Deprec-Security	-27,881.78
Accum Deprec-Maintenance	-36,033.12
Accum Deprec-Admin	-5,820.12
Accum Deprec-Road System	-606,282.89
Accum Deprec-Storm Drains	-75,031.84
Accum Deprec-Entryway	-604,689.10
<b>Total ACCUMULATED DEPRECIATION</b>	<b>-1,468,062.50</b>
<b>TOTAL ASSETS</b>	<b>3,571,976.78</b>
<b>LIABILITIES &amp; CAPITAL</b>	
<b>Liabilities</b>	
<b>OTHER CURRENT LIABILITIES</b>	
Accrued Vacation	4,166.00
<b>Total OTHER CURRENT LIABILITIES</b>	<b>4,166.00</b>
Prepaid Income	230.65
<b>Total Liabilities</b>	<b>4,396.65</b>
<b>Capital</b>	
Retained Earnings	1,074,298.98
Appfolio Opening Balance Equity	204,137.86
Net Investment in Cap Assets	1,491,951.58
Unrestricted - Other	948,138.42
Calculated Retained Earnings	-150,946.71

## Balance Sheet

Account Name	Balance
<b>Total Capital</b>	<b>3,567,580.13</b>
TOTAL LIABILITIES & CAPITAL	<b>3,571,976.78</b>



**CAPISTRANO BAY COMMUNITY SERVICES DISTRICT  
INCOME / EXPENSE BUDGET COMPARISON**

**Start Date: 07/01/20 Cutoff date: 03/31/21**

GL Code INCOME	Budget Names	Current Period (MAR)			Year-To-Date			Yearly Budget
		Actual	Budget	Variance	Actual	Budget	Variance	
4140	Annual Fee for County Gate	0	0	0	5,475	4,106	0	5,475
4110	Development Impact Fee Revenue	0	375	375	15,540	3,375	(12,165)	4,500
4150	Interest Income	42	392	349	2,112	3,525	1,413	4,700
4170	Late Fees / Misc. Rev/Park Cites	0	0	0	0	0	0	0
4160	Parking - Permits & OCTA Fees	0	3,776	3,776	45,770	33,983	(11,788)	45,310
4020	Property Tax Revenue	80,812	91,626	10,814	708,976	824,633	115,656	1,099,510
4190	Summer Trash Collection	0	250	250	3,500	2,250	(1,250)	3,000
4120	Transponder Revenue	420	333	-87	3,960	3,000	(960)	4,000
4010	Special Benefit / User Fee Revenue	0	18,948	18,948	227,379	170,534	(56,845)	227,379
<b>Subtotal Income</b>		<b>81,274</b>	<b>115,700</b>	<b>34,426</b>	<b>1,012,712</b>	<b>1,045,406</b>	<b>34,062</b>	<b>\$ 1,393,874</b>

**EXPENSES General & Admin**

8020	Auditing Services (RAMS)	0	946	946	10,320	8,513	(1,808)	11,350
8015	Bank Charges	0	8	8	57	75	18	100
8420	Board Mtg Rm Rental / Stipend	0	375	375	2,995	3,375	380	4,500
8010	Communications - Ph/Internet/Fax	249	283	34	2,228	2,550	322	3,400
8045	Contribution - CBRA Annual Mtg	0	208	208	0	1,875	1,875	2,500
8050	Contribution - Pacific Legal	0	833	833	10,000	7,500	(2,500)	10,000
8110	Document Management	0	25	25	86	225	139	300
8005	Depreciation Expense	10,228	0	-10,228	92,050	0	(92,050)	
8060	Equipment - Copy Machine Lease	228	268	41	1,762	2,415	653	3,220
8055	Equipment - Copy Machine County Tax	0	3	3	43	30	(13)	40
8120	Legal Fees / Owen/Schwerdtfeger	1,320	2,083	763	16,752	18,750	1,998	25,000
8130	Liability Ins / EQ-Flood	0	1,650	1,650	17,250	14,850	(2,400)	19,800
8140	Memberships (LAFCO/Carb/CSDA)	112	642	530	7,303	5,775	(1,528)	7,700
8145	MHTL Survey / LCP Committee	0	500	500	5,470	4,500	(970)	6,000
8490	Misc General Expenses	0	33	33	284	300	16	400
8350	Notices to Community	0	125	125	264	1,125	861	1,500
8237	Office Equipment (computer, etc)	0	167	167	476	1,500	1,024	2,000
8240	Office Supplies	181	167	-14	2,523	1,500	(1,023)	2,000
8230	Photo Copying	0	42	42	160	375	215	500
8210	Property Management Contract	2,000	2,125	125	18,000	19,125	1,125	25,500
8290	Railroad Parking Expense - OCTA	0	3,776	3,776	43,007	33,983	(9,025)	45,310
8310	Reserve Study Update (next FY22)	0	0	0	0	0	0	0
7138	Security / Allowance for July 4th	0	417	417	4,180	3,750	(430)	5,000
7133	Security / Bonuses for Staff	0	150	150	2,000	1,350	(650)	1,800
7134	Security / Contingencies	0	125	125	0	1,125	1,125	1,500
7132	Security / DwellingLIVE Gst Pass	0	150	150	1,753	1,350	(403)	1,800
7131	Security / DwellingLIVE Lic Fee	607	620	13	5,464	5,580	116	7,440
7135	Security / Radar Cert/Radio Comm	0	42	42	6,616	375	(6,241)	500
7130	Security / Allied Contract	43,944	43,944	0	395,493	395,494	1	527,325
7139	Security/Surveillance Camera Maint.	0	83	83	3,156	750	(2,406)	1,000
7136	Security / Transponders	0	250	250	2,282	2,250	(32)	3,000
7137	Security / Trans (Reader Service)	0	25	25	553	225	(328)	300
8410	Website Hosting	0	171	171	830	1,538	708	2,050
<b>TOTALS:</b>		<b>58,867</b>	<b>60,236</b>	<b>1,369</b>	<b>653,357</b>	<b>542,126</b>	<b>(111,231)</b>	<b>\$ 722,835</b>

**CAPISTRANO BAY COMMUNITY SERVICES DISTRICT  
INCOME / EXPENSE BUDGET COMPARISON**

**Start Date: 07/01/20 Cutoff date: 03/31/21**

Employee Expenses		Current Period (MAR)			Year-To-Date			Yearly Budget
		Actual	Budget	Variance	Actual	Budget	Variance	
8265	Heath Insurance	2,447	2,300	-147	21,575	20,700	(875)	27,600
8252	Payroll Processing Fees	186	226	40	1,798	2,033	235	2,710
8255	Payroll Tax Expense	907	938	31	7,942	8,445	503	11,260
8258	Salary / Wages (Manager) Don	7,583	7,583	0	68,250	68,250	(0)	91,000
8264	Salary / Wages (Admin Assistant)	3,765	2,860	-905	28,793	25,740	(3,053)	34,320
8280	Training/Seminars/Travel/Meals	0	17	17	0	150	150	200
8135	Workers Comp Insurance	0	142	142	1,305	1,275	(30)	1,700
<b>TOTALS:</b>		14,889	14,066	-823	129,662	126,593	(3,070)	<b>\$ 168,790</b>

GL Code	Landscape Maintenance	Current Period (MAR)			Year-To-Date			Yearly Budget
		Actual	Budget	Variance	Actual	Budget	Variance	
6050	Irrigation Repairs (Western)	0	167	167	3,410	1,500	(1,910)	2,000
6010	Landscape Contract (Western)	1,650	1,667	17	18,570	15,000	(3,570)	20,000
6020	Landscape Extras (Western)	0	200	200	6,491	1,800	(4,691)	2,400
6025	Landscape Misc (Luna & McGee)	0	167	167	3,947	1,500	(2,447)	2,000
6030	Palm Tree Trimming	0	350	350	5,463	3,150	(2,313)	4,200
6055	White Fly / Bamboo Trtmnt (RPW)	325	283	-42	4,325	2,550	(1,775)	3,400
<b>TOTALS:</b>		1,975	2,833	858	42,206	25,500	(16,706)	<b>\$ 34,000</b>

General Repairs & Maintenance		Current Period (MAR)			Year-To-Date			Yearly Budget
		Actual	Budget	Variance	Actual	Budget	Variance	
7060	Beach Cleanup	0	1,250	1,250	11,006	11,250	244	15,000
7055	Block Wall & Fence Repair	0	167	167	3,752	1,500	(2,252)	2,000
7070	Computer Consultant	0	83	83	675	750	75	1,000
7316	Drains / Catch Basin / Filter Maint	1,125	367	-758	7,959	3,300	(4,659)	4,400
7125	Driveway Pressure Washing	242	243	1	2,220	2,183	(38)	2,910
7030	Electrical Repair	0	50	50	475	450	(25)	600
7210	Fire Extinguisher Refills	0	14	14	0	128	128	170
7111	Gate Repairs / Maint. (ALL)	158	200	42	1,174	1,800	626	2,400
7020	Lighting / Holiday @ Gate Entry	0	375	375	4,400	3,375	(1,025)	4,500
7010	Lighting Maintenance for LS	0	33	33	806	300	(506)	400
7315	Misc Maintenance	120	250	130	2,508	2,250	(258)	3,000
7310	Mutt Mitt Disposable Bags	431	52	-380	863	465	(398)	620
7035	Painting / Re-Oiling Woodwork	0	706	706	2,008	6,356	4,348	8,475
7140	Patrol Vehicle Maintenance	0	221	221	0	1,991	1,991	2,655
7330	Pavement Maintenance	0	417	417	0	3,750	3,750	5,000
7410	Pest Control	337	384	47	3,920	3,454	(466)	4,605
7040	Plumbing Repair	0	50	50	265	450	185	600
7050	Roof Repair	0	225	225	0	2,025	2,025	2,700
7320	Sand Grading / Tractor Service	0	167	167	1,100	1,500	400	2,000
7415	Signage	0	21	21	327	188	(139)	250
7420	Small Tools & Equipment	0	42	42	341	375	34	500
7120	Street Sweeping	1,285	1,285	0	11,787	11,565	(222)	15,420
7505	Traffic Engineer Consultant	0	0	0	0	0	0	0
7510	Winter Roadway Clup (flooding)	0	417	417	185	3,750	3,565	5,000
<b>TOTALS:</b>		3,698	7,017	3,319	55,772	63,154	7,381	<b>\$ 84,205</b>

**CAPISTRANO BAY COMMUNITY SERVICES DISTRICT  
INCOME / EXPENSE BUDGET COMPARISON**

**Start Date: 07/01/20 Cutoff date: 03/31/21**

		Current Period (MAR)			Year-To-Date			Yearly Budget
Utilities		Actual	Budget	Variance	Actual	Budget	Variance	
5010	Electricity / LS & Grd Shk (5307)	363	300	-63	2,589	2,700	111	3,600
5020	Electricity / Street Lts (3553/6358)	678	675	-3	5,303	6,075	772	8,100
5030	Gas	542	325	-217	4,328	2,925	(1,403)	3,900
5040	Trash Services	4,486	4,417	-69	44,467	39,750	(4,717)	53,000
5070	Water & Sewer	402	575	173	3,992	5,175	1,183	6,900
<b>TOTALS:</b>		6,471	6,292	-179	60,680	56,625	(4,055)	<b>\$ 75,500</b>

Planned Improvements		Actual	Budget	Variance	Actual	Budget	Variance	Yearly Budget
7710	Block Wall Repairs	0	417	417	0	3,750	3,750	5,000
7720	District Admin Office Interior Work	0	250	250	0	2,250	2,250	3,000
7730	Grd Shk Rear Office Improvement	0	292	292	200	2,625	2,425	3,500
7780	Flapgates at 6 Drains	0	267	267	0	2,400	2,400	3,200
<b>TOTALS:</b>		0	1,225	1,225	200	11,025	10,825	<b>\$ 14,700</b>

Non Operational Items		Actual	Budget	Variance	Actual	Budget	Variance	Yearly Budget
8805	Gen Rsrve Contrib (minimum \$79,428)	0	12,404	12,404	0	111,633	111,633	148,844
8810	Shoreline Protection Consultants	2	4,167	4,165	10,627	37,500	26,873	50,000
8815	Shoreline Protection Engineering	1,373	6,250	4,878	7,016	56,250	49,234	75,000
8820	Undergrounding Utilities	0	1,667	1,667	0	15,000	15,000	20,000
<b>TOTALS:</b>		1,375	24,487	23,113	17,643	220,383	202,740	<b>\$ 293,844.00</b>

<b>TOTAL EXPENSES:</b>		87,274	116,156	28,882	959,521	1,045,406	85,885	<b>\$ 1,393,874</b>
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# CAPISTRANO BAY COMMUNITY SERVICES DISTRICT INCOME / EXPENSE STATEMENT

**Start Date: 07/01/20 Cutoff date: 03/31/21**

GL Code	Budget Names	July	August	September	October	November	December	January	February	March	April	May	June	TOTAL
<b>INCOME</b>														
4140	Annual Fee for County Gate	5,475												5,475
4110	Development Impact Fee Revenue				1,452		9,746	3,380	962					15,540
4150	Interest Income	909	69	45	525	36	39	408	38	42				2,112
4170	Late Fees / Misc. Rev/Park Cites													0
4160	Parking - Permits & OCTA Fees		440			20	45,310							45,770
4020	Property Tax Revenue		372	15,145	1,240	190,658	373,717	46,195	838	80,812				708,976
4190	Summer Trash Collection		3,500											3,500
4120	Transponder Revenue	820	620	460	420	420	300	140	360	420				3,960
4010	Special Benefit / User Fee Rev.		227,379											227,379
	<b>Total Income</b>	7,204	232,380	15,650	3,637	191,134	429,112	50,123	2,198	81,274	0	0	0	<b>1,012,712</b>

EXPENSES	General & Admin	July	August	September	October	November	December	January	February	March	April	May	June	TOTAL
8020	Auditing Services (RAMS)					2,600		6,500	1,220					10,320
8015	Bank Charges			45					12					57
8420	Board Mtg Rm Rental / Stipend						2,995	-599	599					2,995
8010	Communications - Ph/Internet/Fax	244	246	246	246	247	247	253	249	249				2,228
8045	Contribution - CBRA Annual Mtg													0
8050	Contribution - Pacific Legal					10,000								10,000
8110	Document Management		66		20									86
8005	Depreciation Expense	10,228	10,228	10,228	10,228	10,228	10,228	10,228	10,228	10,228				92,050
8060	Equipment - Copy Machine Lease	224	224	224	-48	228	228	228	228	228				1,762
8055	Equipment - Copy Machine County Tax	43												43
8120	Legal Fees / Owen/Schwerdtfeger	2,903	10,857	1,130	543					1,320				16,752
8130	Liability Ins / EQ-Flood	14,394				1,654	1,202							17,250
8140	Memberships (LAFCO/Carb/CSDA)	2,246	10	100	150	160	3,919	460	146	112				7,303
8145	MHTL Survey / LCP Committee	5,470												5,470
8490	Misc General Expenses					6	149		129					284
8350	Notices to Community						264							264
8237	Office Equipment (computer, etc)					139	337							476
8240	Office Supplies	179	400	140	573	238	535	207	72	181				2,523
8230	Photo Copying						160							160
8210	Property Management Contract	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000				18,000
8290	Railroad Parking Expense - OCTA				43,007									43,007
8310	Reserve Study Update (next FY22)													0
7138	Security / Allowance for July 4th	4,180												4,180
7133	Security / Bonuses for Staff						2,000							2,000
7134	Security / Contingencies													0
7132	Security / DwellingLIVE Gst Pass		877			877								1,753
7131	Security / DwellingLIVE Lic Fee	607	607	607	607	607	607	607	607	607				5,464
7135	Security / Radar Cert/Radio Comm	5,937	642		37									6,616
7130	Security / Allied Contract	43,944	43,944	43,944	43,944	43,944	43,944	43,944	43,944	43,944				395,493
7139	Security/Surveillance Camera Maint.	3,156												3,156
7136	Security / Transponders		1,141					1,141						2,282
7137	Security / Trans (Reader Service)	153							400					553
8410	Website Hosting		383	149		150		149						830
	<b>TOTALS:</b>	95,906	71,624	58,813	101,306	73,077	68,813	65,117	59,833	58,867	0	0	0	<b>653,357</b>

# CAPISTRANO BAY COMMUNITY SERVICES DISTRICT INCOME / EXPENSE STATEMENT

**Start Date: 07/01/20 Cutoff date: 03/31/21**

<b>Employee Expenses</b>		<b>July</b>	<b>August</b>	<b>September</b>	<b>October</b>	<b>November</b>	<b>December</b>	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>	<b>TOTAL</b>
8265	Heath Insurance		4,746	2,371	2,371	2,371	2,371	2,450	2,447	2,447				21,575
8252	Payroll Processing Fees	89	172	176	176	176	369	176	280	186				1,798
8255	Payroll Tax Expense	824	814	846	811	811	835	1,166	927	907				7,942
8258	Salary / Wages (Manager) Don	7,583	7,583	7,583	7,583	7,583	7,583	7,583	7,583	7,583				68,250
8264	Salary / Wages (Admin Assistant)	3,190	3,052	3,470	3,023	3,023	3,330	2,880	3,060	3,765				28,793
8280	Training/Seminars/Travel/Meals													0
8135	Workers Comp Insurance	1,437	-132											1,305
<b>TOTALS:</b>		13,124	16,234	14,446	13,964	13,964	14,489	14,255	14,298	14,889	0	0	0	129,662

<b>GL Code</b>	<b>Landscape Maintenance</b>	<b>July</b>	<b>August</b>	<b>September</b>	<b>October</b>	<b>November</b>	<b>December</b>	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>	<b>TOTAL</b>
6050	Irrigation Repairs (Western)			65		15		2,853	477					3,410
6010	Landscape Contract (Western)	1,650	1,650	1,650	2,010	3,120	2,420	2,770	1,650	1,650				18,570
6020	Landscape Extras (Western)	2,095	1,967	675		1,755								6,491
6025	Landscape Misc (Luna & McGee)	6			1,179	2,495		132	135					3,947
6030	Palm Tree Trimming					5,463								5,463
6055	White Fly / Bamboo Trtmnt (RPW)			1,600		800			1,600	325				4,325
<b>TOTALS:</b>		3,750	3,617	3,990	3,189	13,648	2,420	5,755	3,862	1,975	0	0	0	42,206

<b>General Repairs &amp; Maintenance</b>		<b>July</b>	<b>August</b>	<b>September</b>	<b>October</b>	<b>November</b>	<b>December</b>	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>	<b>TOTAL</b>
7060	Beach Cleanup	6,597	550		3,609				250					11,006
7055	Block Wall & Fence Repair	1,780		375	1,597									3,752
7070	Computer Consultant				175	500								675
7316	Drains / Catch Basin / Filter Maint			945		3,575		369	1,945	1,125				7,959
7125	Driveway Pressure Washing	235	235	235	235	312	242	242	242	242				2,220
7030	Electrical Repair					175		300						475
7210	Fire Extinguisher Refills													0
7111	Gate Repairs / Maint. (ALL)			690		169			158	158				1,174
7020	Lighting / Holiday @ Gate Entry		2,200					2,200						4,400
7010	Lighting Maintenance for LS			38	768									806
7315	Misc Maintenance	120	335	378	120	935	120	120	260	120				2,508
7310	Mutt Mitt Disposable Bags			216			216			431				863
7035	Painting / Re-Oiling Woodwork	898		1,110										2,008
7140	Patrol Vehicle Maintenance													0
7330	Pavement Maintenance													0
7410	Pest Control	367	547	367	562	367	587	367	419	337				3,920
7040	Plumbing Repair							265						265
7050	Roof Repair													0
7320	Sand Grading / Tractor Service								1,100					1,100
7415	Signage	303	24											327
7420	Small Tools & Equipment	46		113	128			44	11					341
7120	Street Sweeping	1,248	1,248	1,248	1,248	1,655	1,285	1,285	1,285	1,285				11,787
7505	Traffic Engineer Consultant													0
7510	Winter Roadway Clnup (flooding)							185						185
<b>TOTALS:</b>		11,594	5,139	5,715	8,442	7,688	2,450	5,377	5,671	3,698	0	0	0	55,772



# CAPISTRANO BAY COMMUNITY SERVICES DISTRICT INCOME / EXPENSE STATEMENT

Start Date: 07/01/20 Cutoff date: 03/31/21

Utilities		July	August	September	October	November	December	January	February	March	April	May	June	TOTAL
5010	Electricity / LS & Grd Shk (5307)	253	0	526	267	318	439	0	424	363				2,589
5020	Electricity / Street Lts (3553/6358)	1,315	19	667	669	669	652	0	633	678				5,303
5030	Gas	418	419	439	420	452	533	588	518	542				4,328
5040	Trash Services	11,434	0	5,606	5,008	4,509	4,470	4,470	4,483	4,486				44,467
5070	Water & Sewer	557	0	1,134	510	513	453	0	424	402				3,992
<b>TOTALS:</b>		13,976	438	8,372	6,873	6,461	6,548	5,058	6,482	6,471	0	0	0	<b>60,680</b>

Planned Improvements		July	August	September	October	November	December	January	February	March	April	May	June	TOTAL
7710	Block Wall Repairs													0
7720	District Admin Office Interior Wrk													0
7730	Grd Shk Rear Office Improvement	200												200
7780	Flapgates at 6 Drains													0
<b>TOTALS:</b>		200	0	0	0	0	0	0	0	0	0	0	0	<b>200</b>

Non Operational Items		July	August	September	October	November	December	January	February	March	April	May	June	TOTAL
8805	Gen Rsrve Contrib (minimum \$79,428)													0
8810	Shoreline Protection Consultants			625				10,000		2				10,627
8815	Shoreline Protection Engineering						4,084		1,560	1,373				7,016
8820	Undergrounding Utilities													0
<b>TOTALS:</b>				625			4,084	10,000	1,560	1,375	0	0	0	<b>17,643</b>

<b>TOTAL EXPENSES:</b>	138,551	97,051	91,961	133,774	114,838	98,804	105,562	91,706	87,274	0	0	0	959,521
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CAPISTRANO BAY COMMUNITY SERVICES DIST  
 35000 BEACH RD  
 CAPISTRANO BEACH CA 92624-1700

**Thank you for banking  
with California's Strongest.**

### Account Title

Capistrano Bay Community Services Dist

Enjoy the Convenience and Benefits  
Of F&M's Platinum Checking Account.  
See insert for details.

### Business Interest on Checking Summary

Account Number	[REDACTED] 3278	Number of Enclosures	26
Beginning Balance	1,657,316.94	Statement Dates	3/01/21 thru 3/31/21
2 Deposits/Credits	81,231.63	Days in the statement period	31
52 Checks/Debits	85,456.55	Average Ledger	1,655,166.33
Service Charge	0.00	Interest Earned	42.18
Interest Paid	42.18	Annual Percentage Yield Returned	0.03%
Ending Balance	1,653,134.20	2021 Interest Paid	124.85

### Deposits and Other Credits

<b>Date</b>	<b>Description</b>	<b>Amount</b>
3/11	County of Orange 7956000928 20210309017179CAPISTRANO BA EDI PYMNT 09100001510CCD	80,811.63
3/12	Deposit	420.00
3/31	Interest Deposit	42.18

Business Interest on Checking [REDACTED] 3278 (continued)

**Checks and Other Debits**

Date	Description	Amount
3/02	CAPISTRANO BAY C 3953419391 BILLING IMPOUND IMPOUND 09100001066CCD	186.66-
3/02	CAPISTRANO BAY C 3953419391 TAX IMPOUND IMPOUND 09100001066CCD	1,479.65-
3/02	CAPISTRANO BAY C 3953419391 DD IMPOUND IMPOUND 09100001066CCD	4,322.44-
3/05	CALPERS 1946207465 7303703641 Capistrano Bay C 1800 12200049956CCD	2,447.16-
3/08	POS 0000 03/04/21 106300411085 AGRI DRAIN CORPORATION 8002324742 IA Card# 5891	1,124.60-
3/09	SD GAS & ELEC PAID SDGE 122000491655955 1951184800 PP	19.96-
3/09	USBEquipFinance 9800000157 500-0592364-00CAPISTRANO BA CNTRCT PMT 04200001050CCD	227.60-
3/09	SD GAS & ELEC PAID SDGE 122000491656771 1951184800 PP	362.61-
3/11	SOUTH COAST WD WATER BILL 122000495854282 1956002977	65.39-
3/11	SOUTH COAST WD WATER BILL 122000495854281 1956002977	178.77-
3/11	POS 0919 03/11/21 000000017777 SMART AND FINAL 399 34091 DOHENY PARK CAPISTRANO B CA Card# 5891	30.16-
3/12	POS 0000 03/11/21 107000525477 MICROSOFT MSBILL.INFO MSBILL.INFO WA Card# 5891	101.50-
3/15	CAPISTRANO BAY C 3953419391 BILLING IMPOUND IMPOUND 09100001201CCD	98.00-
3/15	CAPISTRANO BAY C 3953419391 TAX IMPOUND IMPOUND 09100001201CCD	1,480.12-
3/15	CAPISTRANO BAY C 3953419391 DD IMPOUND IMPOUND 09100001201CCD	4,368.61-
3/16	SO CAL GAS SIMPLEPAY 122000498589959 1991052494 PPD	541.63-
3/16	SD GAS & ELEC PAID SDGE 122000498624436 1951184800 PP	658.27-
3/16	POS 0000 03/15/21 107400503317 OC REGISTER SUBS 7147967777 CA Card# 5891	10.00-
3/17	POS 1830 03/16/21 0000Z3THJZY6 AMAZON.COM*U848623U3 AMAZON.COM SEATTLE WA Card# 5891	64.20-
3/17	POS 0000 03/16/21 107500451856 PAYPAL *ZW USA INC 4029357733 CA Card# 5891	431.26-

Continued on next page

Business Interest on Checking [REDACTED] 3278 (continued)

**Checks and Other Debits**

Date	Description	Amount
3/18	COX COMM ORG BANKDRAFT 091000014387446 3841527255 PPD	248.99-
3/19	POS 1721 03/18/21 000000732006 SMART AND FINAL 399 34091 DOHENY PARK CAPISTRANO B CA Card# 5891	26.02-
3/25	SOUTH COAST WD WATER BILL 122000498294205 1956002977	158.16-
3/26	CR & R INCORPORA CRR INCORP 021000026860646 9996580000	558.34-
3/26	CR & R INCORPORA CRR INCORP 021000026860639 9996580000	3,927.82-
3/26	POS 1803 03/25/21 000000048921 SMART AND FINAL 399 34091 DOHENY PARK CAPISTRANO B CA Card# 5891	60.32-

**Checks In Number Order**

Date	Check#	Amount	Date	Check#	Amount	Date	Check#	Amount
3/01	5015	140.00	3/10	5027	43,943.69	3/15	5036	1,650.00
3/02	5016	557.81	3/18	5028	1,527.00	3/19	5037	157.75
3/01	5017	2,000.00	3/12	5029	129.05	3/18	5038	2,000.00
3/12	5018	607.12	3/10	5030	250.00	3/22	5039	607.12
3/02	5020*	1,935.00	3/12	5031	1,600.00	3/22	5041*	325.00
3/02	5021	599.00	3/09	5032	11.37	3/19	5042	120.00
3/22	5022	1,220.00	3/12	5033	52.00	3/26	5043	1,320.00
3/02	5024*	52.00	3/15	5034	345.00	3/22	5044	337.05
3/08	5026*	477.35	3/15	5035	315.00			

\* Denotes missing check numbers

**Checking Account Daily Balances**

Date	Balance	Date	Balance	Date	Balance
3/01	1,655,176.94	3/11	1,677,717.35	3/19	1,661,605.83
3/02	1,646,044.38	3/12	1,675,647.68	3/22	1,659,116.66
3/05	1,643,597.22	3/15	1,667,390.95	3/25	1,658,958.50
3/08	1,641,995.27	3/16	1,666,181.05	3/26	1,653,092.02
3/09	1,641,373.73	3/17	1,665,685.59	3/31	1,653,134.20
3/10	1,597,180.04	3/18	1,661,909.60		

**Interest Rate Summary**

Date	Rate
2/28	0.030000%